

Instructions for Completing
"DoD Commissary Operations Report"
RCS Report
DD-FM&P(A)1187

The following the refers to appropriate column or heading as shown on the sample format in Appendix B.

<u>Item</u>	<u>Instructions</u>
1. Service	Army, Navy, Marine Corps, and Air Force as appropriate-
2. Fiscal Year	As appropriate for the fiscal year beginning 1 October prior to date of the report. All stores to be operated in the upcoming fiscal year will be listed. Sales and cost data will be reported for the fiscal year ending September 31 prior to the date of the report.
Section A:	
3. State/Country	Enter complete name of state or country of each store.
4. Store	Enter installation and name (as appropriate) of every store as defined by ASCR paragraph 1-201.14. See above instructions for fiscal year.
5. Ave Monthly Sales (S)	Average monthly total dollar sales for each respective store for resale operations experienced during the reported fiscal year (does not include sales from troop issue accounts). Sales should NOT include appropriate surcharge revenues.
6. Sales per work Year (\$) (per month)	Enter total commissary dollar sales per month for each specific store divided by the total full-time equivalent work-years used (military, civil service, or contract) for a 1 month period. This does not include consideration of vendor stockers or licensed bagger personnel. Sales used in this comparison shall include appropriate surcharge revenues.
7. Sales per square foot (\$) (per month) (Annual)	Enter the total annual dollar commissary sales for the reported year for each respective store divided by the gross square feet of the total resale store area. Sales used in this comparison shall include appropriate surcharge revenues.
8. Sales per Appro- priated Dollar (Annual) (\$)	Enter the total annual dollar commissary sales for this specific store for the reported year divided by the direct appropriated dollars expensed (budgeted) for 1 year. Sales used in this comparison shall include appropriate surcharge revenues.

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<u>Item</u>	<u>Instructions</u>
9. Surcharge Revenue (\$)(Annual)	Enter the revenues generated from the 5% surcharge on sales in dollars for the reported year for each respective store.
Section B:	
10. Fiscal Year Heading	List the following information as appropriate for each Fiscal Year. <ol style="list-style-type: none"> Preceding-fiscal year ending 31 September prior to report date. Current-fiscal year beginning 1 October prior to report date. Projected-fiscal year beginning 1 October following report date.
11. Subtotal Stores (48 contiguous states)	Enter the total number of stores operated by this service in the 48 contiguous states.
12. Subtotal Stores (Alaska & Hawaii)	Enter the total number of stores operated by this service in Hawaii and Alaska.
13. Subtotal Stores (Overseas)	Enter the total number of stores operated by this service outside the 50 United States.
Section C:	
14. Total Annual Appropriated Funds(ing)	Enter the cost data for the fiscal year ending 31 September prior to the report date.
a. Direct (Funds(ing))	Enter the total appropriated dollars for the reported year expensed (budgeted) for direct worldwide commissary operations, (including overseas transportation by this service. Indicate separate costs for (a) CONUS, (b) Alaska and Hawaii, and (c) overseas.
b. Indirect (Funds(ing))	Enter the total appropriated dollars (estimated) which were expensed (budgeted) in support of commissary operations but are not reported as direct commissary costs, for the reported year. For example, accounting and finance costs such as bill paying or computer support may be indirect appropriated costs. Separate costs by (a) CONUS, (b) Alaska and Hawaii, and (c) overseas operations. The reported costs will be an estimate for the aggregate service commissary system and not reported for each store. Also, the report will include a listing of major categories of costs considered in the indirect cost numbers.

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<u>Item</u>	<u>Instructions</u>
15. Total Annual Surcharge Revenue	Enter the annual dollar amount of revenue from the 5% surcharge for worldwide sales for this service. Separate costs by (a) CONUS, (b) Alaska and Hawaii, and (c) overseas operations.
16. Total Annual Commissary Overhead	Enter the aggregate total dollars of total Annual Appropriated Costs (Direct and Indirect) and Total annual Surcharge Revenues. Indicate separate costs for (a) CONUS, (b) Alaska and Hawaii, and (c) overseas operations.
17. Total Annual Commissary Sales	Enter the total annual commissary dollar resales, including the 5% surcharge revenues for this service for the reported year. Indicate separate sales for (a) CONUS, (b) Alaska and Hawaii, and (c) overseas operations.
18. Percent Overhead to Sales Ratio	Enter the total annual sales, including surcharge 4(a) for CONUS, 4(b) for Alaska and Hawaii, and 4(c) for overseas) divided by Total Annual Commissary Overhead (3(a) for CONUS and 3(b) for Alaska and Hawaii, 3(c) for overseas) expressed as a percentage. Separate data by (a) CONUS, (b) Alaska and Hawaii, and (c) overseas operations.